

CERTIFICATE

To the Clerk of Clark County, State of Kansas

We, the undersigned, officers of

City of Minneola

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit for 2021			2		
Allocation of MVT, RVT, and 16/20M Vehicle Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
Fund K.S.A.					
General	12-101a	8	438,880	109,155	37.966
Bond and Interest	10-113	9	6,433	-	
Library	12-1220	9	21,600	17,250	6.000
Library Employee Benefits		10	2,400	1,944	.677
Employee Benefits		10	40,000	18,768	6.528
Special Highway		11	53,000		
Water Utility		11	305,100		
Sewer Utility		12	109,300		
Trash Utility		12	66,000		
Non-Budgeted Funds-A		13			
Totals		XXXXX	1,042,713	147,117	51.171
					County Clerk's Use Only
Budget Summary		14			2,875,086
Neighborhood Revitalization Rebate		15			Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

147,117
NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477; 1100 W Frontview
Dodge City, KS 67801
Email:
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Attest: Oct. 20 2020
Rebecca Mishner
County Clerk



[Signature]
[Signature]
[Signature]
[Signature]
Governing Body

CPA Summary
No assurance is provided.

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 139,683
2. Library levy in 2020 budget	- \$ 18,701
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 120,982

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ 39,613	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 21,039	
5b. Personal property 2019	- 19,332	
5c. Increase in personal property (5a minus 5b)	+ 1,707	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	41,320	
11. Total estimated valuation July 1, 2020	2,875,086	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0146	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,764	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 2,178	
16. Total Percentage Adjustments	\$ 3,942	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ 0
Property tax revenues for debt service in 2020 budget:	- 8,845
Increased property tax revenues spent on debt service	0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)				+	<u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget:				-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments					<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)				+	<u>0</u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:				+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:				+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:				+	<u>0</u>
23. Law enforcement expenses - 2021 budget:			+		<u>59,600</u>
Law enforcement expenses - 2020 budget:			-		<u>55,600</u>
CPI adjustment	1.80%				<u>1,001</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>2,999</u>
24. Fire protection expenses - 2021 budget:			+		<u>10,000</u>
Fire protection expenses - 2020 budget:			-		<u>10,000</u>
CPI adjustment	1.80%				<u>180</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>0</u>
25. Emergency medical expenses - 2021 budget:			+		<u>0</u>
Emergency medical expenses - 2020 budget:			-		<u>0</u>
CPI adjustment	1.80%				<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>0</u>
26. Total Revenue Adjustments					<u><u>2,999</u></u>
Levies on Behalf of Another Political or Governmental Subdivision					
27. Library Levy - 2021 budget:				+	<u>19,194</u>
Other tax entity levy - 2021 budget:				+	<u></u>
Other tax entity levy - 2021 budget:				+	<u></u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision				+	<u><u>19,194</u></u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)				+	<u><u>0</u></u>
30. Total Computed Tax Levy					<u><u>147,117</u></u>

If the Total Computed Tax Levy *is* sufficient for the city, then no additional computations are required. The city will use the Total Computed Tax Levy as the budget year tax limit.

If the Total Computed Tax Levy *is not* sufficient for the city, then complete the computations on Excel tab 'Comp2' to determine if the city is exempt from the election requirement.

Other Tax Levy Limitation Tests**Property Decline Test**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	115,001	
2018 Tax Levy (Less Levy for other Governmental Units)	115,936	None
2019 Tax Levy (Less Levy for other Governmental Units)	118,960	None
2020 Tax Levy (Less Levy for other Governmental Units)	120,982	None
Average Tax Levy (last three years)	118,626	
CPI Adjustment	2,135	
Average Tax Levy Adjusted by CPI	120,761	
2021 Total Tax Levy (Less Levy for Other Governmental Uni	127,923	

Exemption from Election Requirement **No**

"

Lost Valuation Test

Assessed Valuation Loss	0	
2021 Tax Levy (Less Levy for other Governmental Units)	127,923	
2020 Tax Levy (Less Levy for other Governmental Units)	120,982	
Change in Levy	6,941	
CPI Adjustment		2,178
2021 Mill Rate (Less Mills for other Governmental Units)	51.170	
Loss of Assessed Valuation Multiplied by 2021 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		2,178

Exemption from Election Requirement **No**

City of Minneola

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	84,290	18,635	227	12	245	143
Bond and Interest	8,845	1,955	24	1	26	15
Library	16,883	3,732	46	2	49	29
Library Employee Benefits	1,818	402	5	0	5	3
Employee Benefits	27,847	6,156	75	4	81	47
TOTAL	139,683	30,880	377	19	406	237

County Treas Motor Vehicle Estimate	<u>30,880</u>				
County Treas Recreational Vehicle Estimate		<u>377</u>			
County Treas 16/20M Vehicle Estimate			<u>19</u>		
County Treas Commercial Vehicle Tax Estimate				<u>406</u>	
County Treas Watercraft Tax Estimate					<u>237</u>

Motor Vehicle Factor	<u>0.22107</u>				
Recreational Vehicle Factor		<u>0.00270</u>			
16/20M Vehicle Factor			<u>0.00014</u>		
Commercial Vehicle Factor				<u>0.00291</u>	
Watercraft Factor					<u>0.00170</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2009	9/28/2009	11/1/2020	2.00-4.25	465,000	50,000	5/1, 11/1	11/1	2,125	50,000	-	-
Total G.O. Bonds					50,000			2,125	50,000	-	-
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
KPWSLF Project No. 2780	3/26/2013	2/1/2034	2.16	712,780	32,312	2/1, 8/1	2/1, 8/1	3,696	32,312	-	-
GO Temporary Notes	10/16/2019	10/1/2022	2.00	2,655,000	2,655,000	4/1, 10/1		50,888	-	53,100	-
Total Other					2,687,312			54,584	32,312	53,100	-
Total Indebtedness					2,737,312			56,709	82,312	53,100	-

State of Kansas
City

2021

City of Minneola

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2020	Payments Due 2020	Payments Due 2021
2005 Pumper Fire Truck	3/30/2017	60	3.35	56,000	27,306	12,183	12,183
2015 Backhoe Loader	3/31/2017	60	3.25	95,987	46,740	20,829	20,829
2017 Skid Steer	6/6/2017	60	3.25	27,992	14,557	6,071	6,071
Totals					88,603	39,083	39,083

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Minneola
Clark County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem Tax	\$16,545	\$17,250
Delinquent Tax	\$405	\$150
Motor Vehicle Tax	\$4,091	\$3,732
Recreational Vehicle Tax	\$34	\$46
16/20M Vehicle Tax	\$1	\$2
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$21,076	\$21,180
Difference in Total Taxes:	\$104	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,814,017	\$2,875,086
Did Assessed Valuation Decrease?	No	
Levy Rate	6	6.000
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Minneola

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	182,980	154,458	97,022
Receipts:			
Ad Valorem Tax	85,129	82,604	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,523	1,500	500
Motor Vehicle Tax	24,114	21,938	18,635
Recreational Vehicle Tax	279	183	227
16/20M Vehicle Tax	7	6	12
Commercial Vehicle Tax	-	219	245
Watercraft Tax	-	142	143
Gross Earning (Intangible) Tax	2,761	1,567	632
LAVTR	-		-
City and County Revenue Sharing	-		-
Special Assessments	6,250		-
State and Federal Aid	1,388	1,388	-
Local Sales Tax	66,081	65,000	60,000
Franchise Tax	38,949	35,000	30,000
Amounts from Clark County	3,000	3,000	3,000
Windfarm Allocation (Clark County)	103,123	105,185	107,000
Licenses, Permits, and Fees	1,625	1,000	1,000
Animal Control	116		
Fines, Forfeitures, and Penalties	11,400	5,000	5,000
Charges for Services	18,461	15,000	10,000
Donation for Park	10,000	-	-
Sale of Equipment			
Insurance Payments	-	6,300	-
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,753	1,026	500
Neighborhood Revitalization Rebate	(1,814)	(2,459)	(3,993)
Miscellaneous	15,222	10,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	391,367	353,599	237,901
Resources Available:	574,347	508,057	334,923

City of Minneola

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	574,347	508,057	334,923
Expenditures:			
General Government	147,865	156,780	161,780
Public Safety	8,046	11,600	13,600
Police	55,010	55,000	56,000
Municipal Court	9,523	14,000	20,000
Culture and Recreation	81,322	82,500	82,500
0	-	-	-
0	-	-	-
0	-	-	-
Sub-Total detail page	301,766	319,880	333,880
Transfer to Equipment Reserve	52,134	39,083	30,000
Transfer to Capital Improvement	53,000	52,072	50,000
Transfer to Special Highway	12,989	-	25,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	419,889	411,035	438,880
Unencumbered Cash Balance Dec 31	154,458	97,022	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	453,380	466,880	438,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	438,880
		Tax Required	103,957
	Delinquent Comp Rate: 5.0%		5,198
	Amount of 2020 Ad Valorem Tax		109,155

CPA Summary
No assurance is provided.

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Government			
Personal Services	46,007	55,000	60,000
Contractual	94,337	80,000	80,000
Commodities	7,521	16,000	16,000
Capital Outlay	-	5,780	5,780
Total	147,865	156,780	161,780
Public Safety			
Fire Department	4,446	8,000	10,000
Law Enforcement	3,600	3,600	3,600
Total	8,046	11,600	13,600
Police			
Personal Services	48,963	49,000	50,000
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	6,047	6,000	6,000
Total	55,010	55,000	56,000
Municipal Court			
Personal Services	2,026	4,000	4,000
Contractual	7,497	10,000	16,000
Commodities	-	-	-
Capital Outlay	-	-	-
Total	9,523	14,000	20,000
Culture and Recreation			
Personal Services	34,762	40,000	40,000
Contractual	21,271	25,000	25,000
Commodities	5,098	10,000	10,000
Capital Outlay	20,191	7,500	7,500
Total	81,322	82,500	82,500
Total	-	-	-
Total	-	-	-
Total	-	-	-
Page Total	301,766	319,880	333,880

(Note: Should agree with general sub-totals.)

City of Minneola

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond and Interest	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	26,589	13,668	3,662
Receipts:			
Ad Valorem Tax	8,360	8,668	xxxxxxxxxxxxxxx
Delinquent Tax	690	750	750
Motor Vehicle Tax	2,430	4,091	1,955
Recreational Vehicle Tax	26	34	24
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	-	41	26
Watercraft Tax	-	26	15
Transfer from Water Utility	30,000	30,000	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(178)	(492)	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	41,329	43,119	2,771
Resources Available:	67,918	56,787	6,433
Expenditures:			
Principal	50,000	50,000	-
Interest	4,250	2,125	-
Commissions	-	1,000	-
Cash Basis Reserve (2021 column)	-	-	6,433
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	54,250	53,125	6,433
Unencumbered Cash Balance Dec 31	13,668	3,662	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	64,450	63,050	6,433
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,433
Tax Required			-
Delinquent Comp Rate: 5.0%			-
Amount of 2020 Ad Valorem Tax			-

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	4,199	3,553	1,794
Receipts:			
Ad Valorem Tax	15,872	16,545	xxxxxxxxxxxxxxx
Delinquent Tax	677	405	150
Motor Vehicle Tax	3,996	4,091	3,732
Recreational Vehicle Tax	46	34	46
16/20M Vehicle Tax	1	1	2
Commercial Vehicle Tax	-	41	49
Watercraft Tax	-	26	29
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(338)	(492)	(631)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,254	20,651	3,377
Resources Available:	24,453	24,204	5,171
Expenditures:			
Transfer to Related Municipal Entity	20,900	22,410	21,600
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,900	22,410	21,600
Unencumbered Cash Balance Dec 31	3,553	1,794	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	20,900	22,410	21,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			21,600
Tax Required			16,429
Delinquent Comp Rate: 5.0%			821
Amount of 2020 Ad Valorem Tax			17,250

CPA Summary

No assurance is provided.

City of Minneola

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Library Employee Benefits			
Unencumbered Cash Balance Jan 1	440	388	180
Receipts:			
Ad Valorem Tax	1,655	1,782	xxxxxxxxxxxxxxxx
Delinquent Tax	74	25	25
Motor Vehicle Tax	449	427	402
Recreational Vehicle Tax	5	4	5
16/20M Vehicle Tax	-	-	-
Commercial Vehicle Tax	-	4	5
Watercraft Tax	-	3	3
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(35)	(53)	(71)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,148	2,192	369
Resources Available:	2,588	2,580	549
Expenditures:			
Transfer to Related Municipal Entity	2,200	2,400	2,400
Cash Forward (2021 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,200	2,400	2,400
Unencumbered Cash Balance Dec 31	388	180	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	2,200	2,400	2,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,400
Tax Required			1,851
Delinquent Comp Rate: 5.0%			93
Amount of 2020 Ad Valorem Tax			1,944

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Employee Benefits			
Unencumbered Cash Balance Jan 1	8,505	9,090	16,350
Receipts:			
Ad Valorem Tax	20,807	27,290	xxxxxxxxxxxxxxxx
Delinquent Tax	532	250	100
Motor Vehicle Tax	3,096	5,367	6,156
Recreational Vehicle Tax	34	45	75
16/20M Vehicle Tax	1	2	4
Commercial Vehicle Tax	-	54	81
Watercraft Tax	-	35	47
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(444)	(783)	(687)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,026	32,260	5,776
Resources Available:	32,531	41,350	22,126
Expenditures:			
General Government:			
Contractual Services	23,441	25,000	40,000
Cash Forward (2021 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,441	25,000	40,000
Unencumbered Cash Balance Dec 31	9,090	16,350	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	30,000	35,000	40,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			40,000
Tax Required			17,874
Delinquent Comp Rate: 5.0%			894
Amount of 2020 Ad Valorem Tax			18,768

CPA Summary

No assurance is provided.

City of Minneola

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	7,160	4,707	12,590
Receipts:			
State of Kansas Gas Tax	18,708	17,570	15,410
County Transfers Gas		-	-
Transfer from General	12,989	-	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,697	17,570	40,410
Resources Available:	38,857	22,277	53,000
Expenditures:			
Public Works:			
Personal Services	5,615	7,500	7,500
Contractual Services	2,500	2,000	2,500
Commodities	26,035	187	43,000
Capital Outlay			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	34,150	9,687	53,000
Unencumbered Cash Balance Dec 31	4,707	12,590	-
2019/2020/2021 Budget Authority Amount:	67,520	58,840	53,000

Adopted Budget

Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	48,591	80,549	50,653
Receipts:			
Charges for Services	220,380	230,000	250,000
Bulk Sales	4,820	5,000	5,000
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	225,200	235,000	255,000
Resources Available:	273,791	315,549	305,653
Expenditures:			
Public Services:			
Personal Services	57,857	63,000	63,000
Contractual Services	55,200	65,000	65,000
Commodities	5,693	10,000	20,000
Capital Outlay	600	10,000	104,000
Transfer to Bond and Interest	30,000	30,000	-
Debt Service:			
Principal	31,630	32,312	-
Interest and Commissions	12,262	54,584	53,100
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	193,242	264,896	305,100
Unencumbered Cash Balance Dec 31	80,549	50,653	553
2019/2020/2021 Budget Authority Amount:	235,392	283,892	305,100

CPA Summary

No assurance is provided.

City of Minneola

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	26,761	36,413	29,113
Receipts:			
Charges for Services	79,100	80,000	80,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	79,100	81,000	81,000
Resources Available:	105,861	117,413	110,113
Expenditures:			
Public Works:			
Personal Services	43,516	46,300	46,300
Contractual Services	21,062	30,000	30,000
Commodities	4,870	12,000	13,000
Capital Outlay	-	-	20,000
Cash Forward (2021 column)			
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,448	88,300	109,300
Unencumbered Cash Balance Dec 31	36,413	29,113	813
2019/2020/2021 Budget Authority Amount:	99,730	109,300	109,300

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Trash Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	8,549	12,043	14,043
Receipts:			
Charges for Services	47,737	52,000	52,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	47,737	52,000	52,000
Resources Available:	56,286	64,043	66,043
Expenditures:			
Public Works:			
Contractual Services	44,243	50,000	56,000
Transfer to Capital Improvements	-	-	10,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,243	50,000	66,000
Unencumbered Cash Balance Dec 31	12,043	14,043	43
2019/2020/2021 Budget Authority Amount:	59,860	66,000	66,000

CPA Summary

No assurance is provided.

City of Minneola

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Equipment Reserve		Capital Improvements		KHRC Grant Fund		Water Line Project		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	47,400	Cash Balance Jan 1	133,130	Cash Balance Jan 1	-	Cash Balance Jan 1	-	Cash Balance Jan 1	180,530
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from General	52,134	Transfer from General	53,000	State of KS Grant	125,750	Interest	1,031		
						Debt Proceeds	2,655,000		
Total Receipts	52,134	Total Receipts	53,000	Total Receipts	125,750	Total Receipts	2,656,031	Total Receipts	- 2,886,915
Resources Available:	99,534	Resources Available:	186,130	Resources Available:	125,750	Resources Available:	2,656,031	Resources Available:	- 3,067,445
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	4,463	Capital Outlay	164,185	Capital Outlay	125,750	Capital Outlay	98,050		
Debt Service:						Debt Service:			
Principal	35,542					Principal	511,600		
Interest	3,541					Issuance Costs	46,647		
Total Expenditures	43,546	Total Expenditures	164,185	Total Expenditures	125,750	Total Expenditures	656,297	Total Expenditures	- 989,778
Cash Balance Dec 31	55,988	Cash Balance Dec 31	21,945	Cash Balance Dec 31	-	Cash Balance Dec 31	1,999,734	Cash Balance Dec 31	- 2,077,667 **
									2,077,667 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Minneola
will meet on August 17, 2020 at 7:00 PM at The Civic Connection for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	419,889	32.146	411,035	29.954	438,880	109,155	37.966
Bond and Interest	54,250	3.157	53,125	3.144	6,433		
Library	20,900	5.995	22,410	6.000	21,600	17,250	6.000
Library Employee Benefits	2,200	0.625	2,400	0.647	2,400	1,944	0.676
Employee Benefits	23,441	7.864	25,000	9.896	40,000	18,768	6.528
Special Highway	34,150		9,687		53,000		
Water Utility	193,242		264,896		305,100		
Sewer Utility	69,448		88,300		109,300		
Trash Utility	44,243		50,000		66,000		
Non-Budgeted Funds-A	989,778						
Totals	1,851,541	49.787	926,853	49.641	1,042,713	147,117	51.170
Less: Transfers	148,123		121,155		115,000		
Net Expenditure	1,703,418		805,698		927,713		
Total Tax Levied	137,204		139,683		xxxxxxxxxxxxxxx		
Assessed							
Valuation	2,755,732		2,814,017		2,875,086		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	145,000		100,000		50,000		
Revenue Bonds	-		-		-		
Other	606,501		575,543		2,687,312		
Lease Purchase Principal	158,540		124,144		88,603		
Total	910,041		799,687		2,825,915		

*Tax rates are expressed in mills

Brenda Stewart

City Official Title: City Clerk

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	104,961	36.507	3,993
Bond and Interest			
Library	16,588	5.770	631
Library Employee Benefits	1,869	0.650	71
Employee Benefits	18,046	6.277	687
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	141,464	49.203	5,382

2020 July 1 Valuation: 2,875,086

Valuation Factor: 2,875.086

Neighborhood Revitalization Subj to Rebate: 109,384

Neighborhood Revitalization factor: 109.384

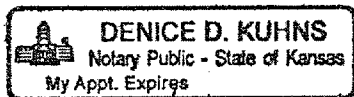
**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Budget as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 6th of August being on the 6th day of August, 2020.

[Signature]

Subscribed and sworn to before me this 6th day of August, 2020.



[Signature: Denice D. Kuhns]

My Appointment Expires: 7/16/23

Publication Fee: 72.00

State of Kansas
City

2021

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Revenue Bonds	-		-		-		
Other	606,501		575,543		2,687,312		
Lease Purchase Principal	158,540		124,144		88,603		
Total	910,041		799,687		2,825,915		

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Brenda Stewart
City Official Title: City Clerk